

EXHIBIT 39

From: Andrew Nelson/TomorrowNow. Sent:3/9/2005 7:16 PM.

To: [-] Clint Auer/TomorrowNow@TomorrowNow; John Baugh/TomorrowNow@TomorrowNow; Mike Bentley/TomorrowNow; Matthew Bowden/TomorrowNow@TomorrowNow; Nam Bui/TomorrowNow@TomorrowNow; Shelly Chapman/TomorrowNow@TomorrowNow; Jennifer Cutajar/TomorrowNow; Michael Davichick/TomorrowNow@TomorrowNow; Melissa Dominguez/TomorrowNow@TomorrowNow; Lon Fiala/TomorrowNow@TomorrowNow; Bob Geib/TomorrowNow@TomorrowNow; Tim Harper/TomorrowNow@TomorrowNow; Catherine Hyde/TomorrowNow@TOMORROWNOW; Wanda Jones/TomorrowNow@TomorrowNow; John Kozel/TomorrowNow; Beth Lester/TomorrowNow@TOMORROWNOW; George Lester/TomorrowNow@TomorrowNow; Bob Ludlam/TomorrowNow; John Ludlow/TomorrowNow@TomorrowNow; Kimberley Martinez/TomorrowNow; Eric Marsh/TomorrowNow@TomorrowNow; Lynn Maxfield/TomorrowNow; Morgan Messick/TomorrowNow; Greg Nelson/TomorrowNow@TomorrowNow; Shelley Nelson/TomorrowNow@TOMORROWNOW; Eric Osterloh/TomorrowNow; Krista Peden/TomorrowNow; Arthur Pennington/TomorrowNow; Thomas Phillips/TomorrowNow@TomorrowNow; Sharon Piper/TomorrowNow@TOMORROWNOW; Nigel Pullan/TomorrowNow@TomorrowNow; Seth Ravin/TomorrowNow@TOMORROWNOW; Timothy J Schuehler/TomorrowNow@TomorrowNow; Keith Shankle/TomorrowNow@TomorrowNow; Brian Slepko/TomorrowNow; Candace Strother/TomorrowNow@TomorrowNow; Pete Surette/TomorrowNow; Josh Testone/TomorrowNow@TomorrowNow; Nhat Vuong/TomorrowNow@TomorrowNow; Kevin Wess/TomorrowNow@TomorrowNow; Wendi Wolgram/TomorrowNow; Dave Wilson/TomorrowNow; Athena Wong/TomorrowNow@TomorrowNow.

Cc:

Bcc:

Subject: Fw: SAP and TomorrowNow.

Please read this email very carefully. It describes many important details of how SAP and TomorrowNow will need to work together. If you have any questions, please direct them to me.

Thanks,
Andrew

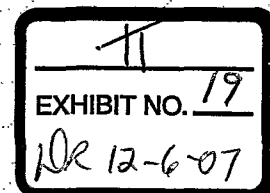
Andrew Nelson
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TomorrowNow Inc.
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----- Forwarded by Andrew Nelson/TomorrowNow on 03/09/2005 06:50 PM -----

"Faye, Christopher" <christopher.faye@sap.com>
03/09/2005 01:19 PM

To
"Andrew Nelson" <andrew_nelson@tomorrownow.com>
cc

Subject
FW: SAP and TomorrowNow



-----Original Message-----

From: Crean, Tim

Sent: Wednesday, Mar 09, 2005 11:15 AM

To: Agassi, Shai; APOTHEKER, Leo; Brandt, Werner; Oswald, Gerhard;

Heinrich, Claus; Hayman, Leslie; Homlish, Martin; McDermott, Bill;

Nelson, Andrew; Yusuf, Zia; Mackey, James

Cc: Word, Jeffrey; Welz, Bernd; Junge, Michael; Brubaker, Brad

Subject: SAP and TomorrowNow

The email below has been approved for distribution to SAP and TomorrowNow. The email explains how SAP and TomorrowNow will work together going forward.

In order to ensure proper distribution, I ask that you cascade the email below to the people within your organization.

If you have any questions as to who within your organization should receive the email below, feel free to contact me, Michael Junge, or Brad Brubaker.

Regards,
Tim

SAP & TOMORROWNOW CONFIDENTIAL

In view of SAP's acquisition of Tomorrow Now (TN), it is crucial that SAP and TN put into place effective procedures to ensure that both TN and SAP continue to respect the intellectual property rights in PeopleSoft (PS) and JD Edwards (JDE) software. To aid in this endeavor, SAP and TN will be kept as separate legal entities and only limited shared services which do not implicate such intellectual property rights will be provided by SAP.

Accordingly, effective immediately, the following rules shall be observed by all SAP and TN personnel and contractors:

SALES AND MARKETING

1. The sales and marketing efforts of TN and SAP may be integrated, such that the parties may:

- make joint sales calls;
- conduct joint marketing events; and
- exchange customer lists or lists of organizations and/or contacts believed to be using PS or JDE software.

Note, under no circumstances may PS or JDE Proprietary Information be exchanged even if the activity is listed above as a permissible sales and marketing activity.

2. TN will be responsible for negotiating and executing agreements for its services with its customers. SAP will continue to negotiate and execute agreements for SAP products and services with its customers. While it is preferable that the SAP agreements do not contain any ties to or provisions relating to any TN service offering such references or ties are permissible if required by the customer. Such references or ties may include the bundling of the TN service fee within the SAP maintenance fee, reference to such bundled payment and, if required by the customer, SAP becoming contractually obligated to provide the TN support service via a services agreement (utilizing TN as a sub-contractor and the delivery entity).

3. TN will continue to negotiate and execute agreements for TN services with its customers, and those agreements will not contain any ties to or provisions relating to any SAP license, product or service offering. SAP marketing materials and SAP sales persons may mention and promote the availability of TN services, but only TN personnel will negotiate the terms on which such services will be rendered.

4. SAP personnel may submit sales leads for, or refer customer inquiries about, TN maintenance services only to sapleads@tomorrownow.com. All such submissions must contain only the name and contact information of the potential customer, and no other information.

5. TN may participate in SAP-sponsored industry events such as SAPphire.

6. SAP and TN may coordinate the timing of public relations and analyst relations activities, and keep each other generally apprised of their respective product offerings and product releases.

7. TN will be permitted to use SAP contracts staff and SAP legal counsel to assist in the negotiation of the TN customer contracts. In all cases, only SAP customer contract staff or SAP legal counsel may negotiate SAP contracts.